of opium from illicit cultivation, drug enforcement agencies keep strict vigil and stringent penal measures have been provided under the N.D.P.S. Act. However, during 1990-91, about 0.25% of opium legally produced in India was issued by Government for use by registered opium addicts on medical grounds.

Government's Stand on Introduction of Consignment Tax

1918. SHRI KAMAL MORARKA: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that Dr. Raja Chelliah Committee has opposed the introduction of consignment tax;

(b) if so, what are the reasons therefor;

(c) whether it is also a fact that a majority of Chief Ministers in the earlier meetings favoured its introduction; and

(d) if so, what is the reaction of the Central Government on Dr. Chelliah Committee recommendations on Consignment Tax?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR): (a) No, Sir.

(b) Deos not arise in view of answer to (a) above.

(c) Yes, Sir.

(d) Does not arise in view of answer to (a) above.

New Format of Balance Sheet and Profit and Loss Account in Banks

1919. SHRI KAMAL MORARKA: Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that Government have asked the public sector banks to compile their balance sheets, and profit and loss account according to a new format; and

(b) if so, what are the details thereof and the relative advantages over the earlier procedure?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI DALBIR SINGH) : (a) and (b) A notification was issued by Government on 18th January, 1991 giving notice of its intention to modify the formats of Balance Sheet and Profit & Loss Account of Commercial banks, after the expiry of three months from the date of publication. Certain suggestions received in response to the said notification were examined by Government in consultation with Reserve Bank of India and another notification has been issued on 19th December, 1991 indicating Government's intention to introduce revised formats after expiry of three months from the date of publication. The proposed formats would have, *inter-alia*, the following features:

(i) They will give a more comprehensive picture of both income and expenditure;

(ii) They will ensure uniformity in the classification of various items of assets and liabilities as well as income and expenditure; and

(iii) They will include statements on accounting policies to facilitate easy understanding.

The new formats are proposed to be made effective from the current accounting Year ending 31st March, 1992.

Vacant Posts of Public Representatives in Saurashtra Kutch Stock Exchange, Rajkot

1920. SHRI ANANTRAY DEVSHANKER DAVE : Will the Minister of FINANCE be pleased to state:

(a) whether it is a fact that three posts of public representatives are lying vacant from very beginning in Saurashtra Kutch Stock Exchange at Rajkot;

(b) if so, what action has been taken in this regard; and

(c) whether any complaints have been received by Government against the said stock exchange; if so, the details thereof?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI RAMESHWAR THAKUR) : (a) Yes, Sir.

(b) The names for Public Representatives for the first year of the

Exchange could not be approved as the comments of the State Government of Gujarat on the names suggested by the Exchange were not received by the Ministry. For the second year, the Exchange did not furnish the names for Public Representatives for the approval of the Ministry. The names for Public Representatives have recently been received by the Ministry for the current year. A decision in this regard is yet to be taken.

(c) Some complaints have been received regarding selection of members of the Exchange. The High Court of Gujarat at Ahmedabad passed an order that the Stock Exchange would start functioning with those persons as members who had secured, according to the norms laid down by the Screening Committee, 50 or more than 50 marks under the three heads, *viz.* Education, Financial position and Experience. Further, the Exchange shall not permit others to act as members till further orders are passed by the Court.

विदेशों से ऋण लेने के लिए दिशानिर्देश

1921. **श्री अजीत जोगी:**
कुमारी आलिया:

क्या वित्त मंत्री यह बताने की कृपा करेंगे कि:

(क) केन्द्रीय सरकार/भारतीय रिजर्व बैंक की पूर्व अनुमति के बिना अंतर्राष्ट्रीय बाजार से ऋण लेने हेतु सरकारी क्षेत्र के उपक्रमों, राज्य सरकारों और वित्तीय संस्थाओं को अनुमति देने के लिए क्या-क्या दिशा-निर्देश तैयार किए गए हैं; और

(ख) अब तक इस सुविधा का लाभ उठाने वालों की संख्या कितनी है?

वित्त मंत्रालय में राज्य मंत्री (श्री रामेश्वर ठाकुर): (क) ऐसे कोई मार्गदर्शी-सिद्धांत तैयार नहीं किए जा रहे हैं, जो विशिष्ट रूप से सरकारी क्षेत्र के उपक्रमों, राज्य सरकारों और वित्तीय संस्थाओं को केन्द्रीय सरकार/भारतीय रिजर्व बैंक के पूर्व-अनुमोदन के बिना अंतर्राष्ट्रीय बाजार से विदेशी ऋण लेने हेतु अनुमति दे सकें।

(ख) प्रश्न नहीं उठता।

Small Scale Industries financed by S.B.I. and Subsidiaries in Uttar Pradesh and Madhya Pradesh

1922. SHRI RAM NARESH YADAV: Will the Minister of FINANCE be pleased to state:

(a) what is the number of branches of the State Bank of India, State Bank of Indore and State Bank of Patiala in Uttar Pradesh and Madhya Pradesh;

(b) what is the number of small scale industries in both States financed by these banks during the last two years, bank wise and State wise;

(c) what is the number of small industries in Uttar Pradesh which have sought additional finance for the benefit of revival of sick units; and

(d) what is the number of cases where revival benefits have been granted by these banks during the last two years, bank wise?

THE MINISTER OF STATE IN THE MINISTRY OF FINANCE (SHRI DALBIR SINGH): (a) Number of branches of State Bank of India, State Bank of Indore and State Bank of Patiala functioning in Uttar Pradesh and Madhya Pradesh, as on 19.2.1992, are given below:

Name of Bank	Uttar Pradesh	Madhya Pradesh
State Bank of India	1326	669
State Bank of Indore	7	288
State Bank of Patiala	34	1

(b) Reserve Bank of India (RBI) do not have data relating to the number of Small Scale Industries (SSI) financed by banks, State-wise and bank-wise. However, latest available data relating to SSI advances in respect of Public Sector Banks in Uttar Pradesh and Madhya Pradesh is given below: